



General Assembly

Substitute Bill No. 6953

January Session, 2015



**AN ACT REQUIRING INFORMATION ON THE BIFURCATION OF
MUNICIPAL TAX BILLS.**

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Section 12-130 of the general statutes is repealed and the
2 following is substituted in lieu thereof (*Effective from passage and*
3 *applicable to assessment years commencing on or after October 1, 2015*):

4 (a) When any community, authorized to raise money by taxation,
5 lays a tax, it shall appoint a collector thereof; and the selectmen of
6 towns, and the committees of other communities, except as otherwise
7 specially provided by law, shall make out and sign rate bills containing
8 the proportion which each individual is to pay according to the
9 assessment list; and any judge of the Superior Court or any justice of
10 the peace, on their application or that of their successors in office, shall
11 issue a warrant for the collection of any sums due on such rate bills.
12 Each collector shall mail or hand to each individual from whom taxes
13 are due a bill for the amount of taxes for which such individual is
14 liable. In addition, the collector shall include with such bill, using one
15 of the following methods (1) attachment, (2) enclosure, or (3) printed
16 matter upon the face of the bill, a statement of: [state]

17 (A) State aid to municipalities, which shall be in the following form:

18 [The] The (fiscal year) budget for the (city or town) estimates that

19 Dollars will be received from the state of Connecticut for various
20 state financed programs. Without this assistance your (fiscal year)
21 property tax would be (herein insert the amount computed in
22 accordance with subsection (b) of this section) [mills] mills", and

23 (B) The percentage and dollar amount of the total amount of taxes
24 due under the bill attributable to the adopted (i) general government
25 budgeted expenditures, and (ii) board of education budgeted
26 expenditures. The sums of the percentages attributable to the general
27 government and board of education budgeted expenditures shall equal
28 one hundred per cent and such sums collectively shall equal the total
29 dollar amount of taxes due under the bill. Such statement shall be in
30 the following form:

31 ".... per cent and dollars of the total amount of taxes due under
32 this bill is attributable to general government budgeted expenditures
33 and per cent and dollars of such total amount is attributable to
34 board of education budgeted expenditures."

35 Failure to send out or receive any such bill or statement shall not
36 invalidate the tax. For purposes of this subsection, "mail" includes to
37 send by electronic mail, provided an individual from whom taxes are
38 due consents in writing to receive a bill and statement electronically.
39 Prior to sending any such bill or statement by electronic mail, a
40 community shall provide the public with the appropriate electronic
41 mail address of the community on the community's Internet web site
42 and shall establish procedures to ensure that any individual who
43 consents to receive a bill or statement electronically [(1)] (I) receives
44 such bill or statement, and [(2)] (II) is provided the proper return
45 electronic mail address of the community sending the bill or statement.

46 (b) The mill rate to be inserted in the statement of state aid to
47 municipalities required by subsection (a) of this section shall be
48 computed on the total estimated revenues required to fund the
49 estimated expenditures of the municipality exclusive of assistance
50 received or anticipated from the state.

51 Sec. 2. Section 7-344 of the general statutes is repealed and the
52 following is substituted in lieu thereof (*Effective October 1, 2015, and*
53 *applicable to assessment years commencing on and after October 1, 2015*):

54 Not less than two weeks before the annual town meeting, the board
55 shall hold a public hearing, at which itemized estimates of the
56 expenditures of the town for the ensuing fiscal year shall be presented
57 and at which all persons shall be heard in regard to any appropriation
58 which they are desirous that the board should recommend or reject.
59 The board shall, after such public hearing, hold a public meeting at
60 which it shall consider the estimates so presented and any other
61 matters brought to its attention and shall thereupon prepare and cause
62 to be published in a newspaper in such town, if any, otherwise in a
63 newspaper having a substantial circulation in such town, a report in a
64 form prescribed by the Secretary of the Office of Policy and
65 Management containing: (1) An itemized statement of all actual
66 receipts from all sources of such town during its last fiscal year; (2) an
67 itemized statement by classification of all actual expenditures during
68 the same year; (3) an itemized estimate of anticipated revenues during
69 the ensuing fiscal year from each source other than from local property
70 taxes and an estimate of the amount which should be raised by local
71 property taxation for such ensuing fiscal year; (4) an itemized estimate
72 of expenditures of such town for such ensuing fiscal year; [and] (5) the
73 amount of revenue surplus or deficit of the town at the beginning of
74 the fiscal year for which estimates are being prepared; (6) the
75 percentage and dollar amount of the total estimated expenditures of
76 the town for the ensuing fiscal year and the estimated mill rate
77 attributable to the proposed general government budgeted
78 expenditures; and (7) the percentage and dollar amount of the total
79 estimated expenditures of the town for the ensuing fiscal year and the
80 estimated mill rate attributable to the proposed board of education
81 budgeted expenditures provided any town which, according to the
82 most recent federal census, has a population of less than five thousand
83 may, by ordinance, waive such publication requirement, in which case
84 the board shall provide for the printing or mimeographing of copies of

85 such report in a number equal to ten per cent of the population of such
86 town according to such federal census, which copies shall be available
87 for distribution five days before the annual budget meeting of such
88 town. The board shall submit such estimate with its recommendations
89 to the annual town meeting next ensuing, and such meeting shall take
90 action upon such estimate and recommendations, and make such
91 specific appropriations as appear advisable, but no appropriation shall
92 be made exceeding in amount that for the same purpose recommended
93 by the board and no appropriation shall be made for any purpose not
94 recommended by the board. Such estimate and recommendations may
95 include, if submitted to a vote by voting tabulator, questions to
96 indicate whether the budget is too high or too low. The vote on such
97 questions shall be for advisory purposes only, and not binding upon
98 the board. Immediately after the board of assessment appeals has
99 finished its duties and the grand list has been completed, the board of
100 finance shall meet and, with due provision for estimated uncollectible
101 taxes, abatements and corrections, shall lay such tax on such list as
102 shall be sufficient, in addition to the other estimated yearly income of
103 such town and in addition to such revenue surplus, if any, as may be
104 appropriated, not only to pay the expenses of the town for such
105 current year, but also to absorb the revenue deficit of such town, if any,
106 at the beginning of such current year. The board shall prescribe the
107 method by which and the place where all records and books of
108 accounts of the town, or of any department or subdivision thereof,
109 shall be kept. The provisions of this section shall not be construed as
110 preventing a town from making further appropriations upon the
111 recommendation of its board of finance at a special town meeting held
112 after the annual town meeting and prior to the laying of the tax for the
113 current year, and any appropriations made at such special town
114 meeting shall be included in the amount to be raised by the tax laid by
115 the board of finance under the provisions of this section.

116 Sec. 3. (NEW) (*Effective October 1, 2015, and applicable to assessment*
117 *years commencing on and after October 1, 2015*) Notwithstanding any
118 municipal charter, home rule ordinance or special act, a town that has

119 not established a board of finance pursuant to section 7-340 of the
 120 general statutes shall, not less than two weeks before adopting a
 121 budget, prepare and cause to be published in a newspaper in such
 122 town, if any, otherwise in a newspaper having a substantial circulation
 123 in such town, a report in a form prescribed by the Secretary of the
 124 Office of Policy and Management, containing the percentage and
 125 dollar amount of the total estimated expenditures of the town for the
 126 ensuing fiscal year and the estimated mill rate attributable to the
 127 proposed (1) general government budgeted expenditures, and (2)
 128 board of education budgeted expenditures, if applicable.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage and applicable to assessment years commencing on or after October 1, 2015</i>	12-130
Sec. 2	<i>October 1, 2015, and applicable to assessment years commencing on and after October 1, 2015</i>	7-344
Sec. 3	<i>October 1, 2015, and applicable to assessment years commencing on and after October 1, 2015</i>	New section

PD *Joint Favorable Subst.*